



26 providing an effective date.

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28 Be It Enacted by the Legislature of the State of Florida:

29

30 Section 1. Section 196.1611, Florida Statutes, is created  
31 to read:

32 196.1611 .-- Central Florida Homestead Exemption Fraud  
33 Detection Pilot Program.-

34 (1) By October 1, 2017, the property appraisers for Orange,  
35 Osceola, and Seminole Counties each may conduct an audit of  
36 homestead tax exemptions claimed on the exemption rolls. The  
37 property appraiser shall determine the percentage of property  
38 owners who were not entitled to the claimed homestead exemption.  
39 For the purposes of the audit, a property owner shall be  
40 considered entitled to a homestead exemption if:

41 (a) The property owner claims homestead exemption on the  
42 property; and

43 1. The address of the property is the legal residence  
44 provided by the property owner to the Department of Highway  
45 Safety and Motor Vehicles when applying for a driver license or  
46 identification card under ch. 322; or

47 2. The property owner is registered to vote at the address.

48 (b) The property owner lived in the homestead property for  
49 the 12 months preceding admission to a long-term care facility  
50 as defined by s. 400.0060(6).

51       (2) If a property appraiser authorized to conduct an audit  
52 by subsection (1) finds that more than 5 percent of property  
53 owners claiming a homestead exemption were not entitled to the  
54 claimed exemption, the property appraiser may request the county  
55 commission to contract for services to conduct a full  
56 examination and audit of homestead tax exemptions claimed on  
57 assessment rolls.

58       (a) If the county commission contracts for homestead  
59 exemption examination services, the county commission shall  
60 procure the services under the same purchasing process and  
61 requirements in general use by the county.

62       (b) An agreement for contracted services shall specify that  
63 the contractor may only receive as compensation an amount not to  
64 exceed 25 percent of the back taxes, penalties, and interest  
65 imposed pursuant to this chapter that are collected on any  
66 assessment made as a result of the contractor's examination or  
67 audit. Any payments made under this section must be approved by  
68 the county commission as part of county budget or an amendment  
69 to the county budget.

70       (3) If a contractor finds that an owner was not entitled to  
71 an exemption, the property appraiser may disallow the claimed  
72 exemption and remove the homestead exemption from previous tax  
73 rolls subject to the following conditions:

74       (a) Claimed exemptions may be disallowed and removed from  
75 the tax rolls under this section for no more than the previous 5

76 | years.

77 |       (b) No claimed exemptions shall be disallowed and removed  
 78 | from the tax rolls under this section where the owner is  
 79 | admitted to a long-term care facility as defined by s.  
 80 | 400.0060(6).

81 |       (4) A contractor retained pursuant to this section may only  
 82 | contact persons claiming a homestead exemption in a manner  
 83 | prescribed in the contract or by the property appraiser. At a  
 84 | minimum, the contractor shall notify the person claiming the  
 85 | homestead exemption that:

86 |           (a) The contractor is a third party who has been  
 87 | contracted by the county to examine or audit homestead tax  
 88 | exemptions.

89 |           (b) The person should contact the property appraiser if he  
 90 | or she has any questions. The contractor shall provide the  
 91 | property appraiser's contact information.

92 |       (5) The contractor may not:

93 |           (a) Simulate a governmental official in any manner.

94 |           (b) Communicate with the person between the hours of 9  
 95 | p.m. and 8 a.m. in the person's time zone without prior consent  
 96 | of the person.

97 |           (c) Suggest, communicate, or threaten that the person owes  
 98 | any money.

99 |           (d) Publish or post, threaten to publish or post, or cause  
 100 | to be published or posted before the general public individual

101 names or any list of names of people who have claimed a  
 102 homestead exemption.

103 (6) The property owner may appeal to the value adjustment  
 104 board the decision of the property appraiser refusing to allow  
 105 the exemption for which application was made as provided for in  
 106 s. 196.151. Notwithstanding the provisions of s. 196.151, when  
 107 reviewing the disallowance of claimed homestead exemptions under  
 108 this section, the value adjustment board may consider the  
 109 determination of the property appraiser as applied to previous  
 110 tax years.

111 (7) This section shall expire September 30, 2019.

112 Section 2. Section 196.161, Florida Statutes, is amended  
 113 to read:

114 196.161 Homestead exemptions; lien imposed on property of  
 115 person claiming exemption although not a permanent resident.—

116 (1) (a) When the estate of any person is being probated or  
 117 administered in another state under an allegation that such  
 118 person was a resident of that state and the estate of such  
 119 person contains real property situate in this state upon which  
 120 homestead exemption has been allowed pursuant to s. 196.031 for  
 121 any year or years within 10 years immediately prior to the death  
 122 of the deceased, then within 3 years after the death of such  
 123 person the property appraiser of the county where the real  
 124 property is located shall, upon knowledge of such fact, record a  
 125 notice of tax lien against the property among the public records

126 of that county, and the property shall be subject to the payment  
 127 of all taxes exempt thereunder, a penalty of 50 percent of the  
 128 unpaid taxes for each year, plus 15 percent interest per year,  
 129 unless the circuit court having jurisdiction over the ancillary  
 130 administration in this state determines that the decedent was a  
 131 permanent resident of this state during the year or years an  
 132 exemption was allowed, whereupon the lien shall not be filed or,  
 133 if filed, shall be canceled of record by the property appraiser  
 134 of the county where the real estate is located.

135 (b)1. In addition, upon determination by the property  
 136 appraiser that for any year or years within the prior 10 years a  
 137 person who was not entitled to a homestead exemption was granted  
 138 a homestead exemption from ad valorem taxes, ~~it shall be the~~  
 139 ~~duty of~~ the property appraiser making such determination shall  
 140 immediately certify to the county tax collector the additional  
 141 assessment for each year that the owner was not entitled to the  
 142 exemption and shall provide the owner the same information. The  
 143 tax collector may provide the notice to the owner by United  
 144 States Postal Service to the address of record and shall ~~to~~  
 145 serve upon the owner a notice of intent to record in the public  
 146 records of the county a notice of tax lien against any property  
 147 owned by that person in the county., ~~and~~ Such property shall be  
 148 identified in the notice of tax lien. Such property which is  
 149 situated in this state shall be subject to the taxes exempted  
 150 thereby, plus a penalty of 50 percent of the unpaid taxes for

151 | each year and 15 percent interest per annum. The tax lien shall  
 152 | be filed for the taxes, penalties, fees, and interest that  
 153 | remain unpaid 30 or more days after the notice is sent and shall  
 154 | remain on the property until the taxes, penalties, fees, and  
 155 | interest are paid in full. ~~However, if a homestead exemption is~~  
 156 | ~~improperly granted as a result of a clerical mistake or an~~  
 157 | ~~omission by the property appraiser, the person improperly~~  
 158 | ~~receiving the exemption shall not be assessed penalty and~~  
 159 | ~~interest.~~ Before any such lien may be filed, the owner so  
 160 | notified must be given 30 days to pay the taxes, penalties, and  
 161 | interest.

162 |       2. If a homestead exemption is improperly granted as a  
 163 | result of a clerical mistake or an omission by the property  
 164 | appraiser, the person improperly receiving the exemption may not  
 165 | be assessed a penalty, interest, or fees.

166 |       (2) Except when the property appraiser makes a clerical  
 167 | error and improperly grants a homestead exemption, the taxes,  
 168 | penalties, fees, and interest assessed pursuant to this section  
 169 | that are not paid in full shall be included in the next tax  
 170 | notice and shall be collected in the same manner as, and in  
 171 | addition to, the current ad valorem taxes under chapter 197,  
 172 | including the annual tax certificate sale when appropriate ~~The~~  
 173 | ~~collection of the taxes provided in this section shall be in the~~  
 174 | ~~same manner as existing ad valorem taxes, and the above~~  
 175 | ~~procedure of recapturing such taxes shall be supplemental to any~~

176 ~~existing provision under the laws of this state.~~

177 (3) The lien herein provided shall not attach to the  
 178 property until the notice of tax lien is filed among the public  
 179 records of the county where the property is located. Prior to  
 180 the filing of such notice of lien, any purchaser for value of  
 181 the subject property shall take free and clear of such lien.  
 182 Such lien when filed shall attach to any property which is  
 183 identified in the notice of lien and is owned by the person who  
 184 illegally or improperly received the homestead exemption. Should  
 185 such person no longer own property in the county, but own  
 186 property in some other county or counties in the state, it shall  
 187 be the duty of the property appraiser to record a notice of tax  
 188 lien in such other county or counties, identifying the property  
 189 owned by such person in such county or counties, and it shall  
 190 become a lien against such property in such county or counties.

191 Section 3. Subsection (3) of section 213.30, Florida  
 192 Statutes, is amended to read:

193 213.30 Compensation for information relating to a  
 194 violation of the tax laws.—

195 (3) Notwithstanding any other provision of law, this  
 196 section and s. 196.1611 are ~~is~~ the sole means by which any  
 197 person may seek or obtain any moneys as the result of, in  
 198 relation to, or founded upon the failure by another person to  
 199 comply with the tax laws of this state. A person's use of any  
 200 other law to seek or obtain moneys for such failure is in

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201 | derogation of this section and s. 196.1611 and conflicts with  
202 | the state's duty to administer the tax laws.

203 |       Section 4. This act shall take effect July 1, 2017.